REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

August 1, 2015

REVENUE MEMORANDUM CIRCULAR NO. 68-2015

SUBJECT : ACCREDITATION OF CASH REGISTER MACHINES / POINT-OF-SALE MACHINES AND OTHER SALES MACHINES/RECEIPTING SOFTWARE AT THE BIR NATIONAL OFFICE LEVEL

TO : All Internal Revenue Officials, Employees and Others Concerned

---

Pursuant to Section 237 of the National Internal Revenue Code of 1997 (NIRC), as amended, and in conformity with Revenue Memorandum Circular (RMC) No. 30-2015, this Circular is hereby issued to mandate the accreditation of all Cash Register Machines (CRM) / Point-of-Sale (POS) machines and other sales machines/receipting software at the BIR National Office.

In line with this, the following policies and guidelines shall be observed:

1. All developers / distributors / dealers / supplier-vendors / ***pseudo-suppliers*** who intend to sell / distribute / use CRM / POS / other sales machines / receipting software shall secure accreditation from the BIR prior to selling / distribution / use of the same.

   Pseudo-suppliers shall refer to taxpayer-users of sales machines and/or sales receipting system software who are either: (a) direct importers of CRM/POS or other receipt/invoice-generating business machines; or (b) taxpayer-users who develop their own sales receipting system software, for their own internal use and/or for distribution to their branches/franchisees;

2. All new applications for accreditation of CRM/POS/other sales machines/receipting software of developers / distributors / dealers / supplier-vendors / pseudo-suppliers shall be processed at the BIR-National Office level only, through the National Accreditation Board (NAB);

3. Only BIR-accredited CRM/POS/other sales machines/receipting software shall be used by business taxpayers;

4. Accreditation shall be valid for five (5) years from the date of issuance of the Certificate of Accreditation. The developer / dealer / supplier-vendor / pseudo-supplier of CRMs / POSs / other sales machines / receipting software shall apply for renewal of accreditation within sixty (60) days prior to the expiration of the validity period;

5. Taxpayer-users and/or resellers of CRM / POS / other sales machines / receipting software acquired online or abroad (off-the-shelf), for use and/or re-sell in the Philippines, shall be treated as pseudo-suppliers; thus, they shall be required to secure an accreditation from the NAB prior to use and/or re-selling of the same;

6. Taxpayer-users of sales receipting system software or any similar software acquired / subscribed via ***Cloud*** application service provider shall likewise secure an accreditation, provided that the taxpayer-user shall allow a provision for storage and backup of all required data including authorized access(es) for BIR Revenue Officers which shall be locally available for audit purposes.

   Cloud refers to an internet-based computing where different services such as servers, storage and applications are delivered to an organization to cater specific business or non-business requirements;

7. The National Accreditation Board and the Technical Working Group are hereby created and shall be composed of the following:

   National Accreditation Board (NAB)

   Head: Assistant Commissioner, Client Support Service (CSS), Operations Group (for Taxpayers under Revenue District Offices (RDO)/Revenue Region (RR) Offices)
   Assistant Commissioner, Large Taxpayer Service (LTS) (for Large Taxpayers)

   Co-head: Assistant Commissioner, Information Systems Development & Operations Service (ISDOS), Information Systems Group

   Members:

   A. Functional
      - Chief, LT-Audit Division/Large Taxpayers Division (LTD) – Makati and Cebu
      - Chief, Large Taxpayers Assistance Division (LTAD)/Excise LT Regulatory Division (ELTRD)
      - Chief, Taxpayer Service Programs & Monitoring Division (TSPMD) or Representative-CSS
      - Chief, Assessment Programs Division (APD) or Representative-Assessment Service

   B. Technical
      - Head or Representative, National Office Data Center (NODC)
      - Chief or Representative, Security Management Division (SMD)
      - Chief or Representative, Network Management and Technical Support Division (NMTSD)
      - Chief or Representative, IT Planning & Standards Division (ITPSD)

   Technical Working Group (TWG)

   A. TWG Secretariat (ISG)
   B. Section Chief or Representative from the following offices:

- TSPMD;
- LT-Audit Division/LTD;
- LTAD/ELTRD/LTD;
- APD;
- NODC; RDC
- SMD;

8. All new applicants for accreditation of their CRM / POS / other sales machines / receipting software, or their designated ***Authorized Users***, shall be required to enroll at the BIR's Electronic Accreditation and Registration (eAccReg) system, prior to the use of the same.

   An authorized user is a duly designated responsible officer/employee with a written authorization duly signed by the developer / distributor / dealer / supplier-vendor / pseudo-supplier as indicated in the sworn statement;

9. To enroll in eAccReg, a duly signed Sworn Declaration (**Annex "A"**) together with the complete documentary requirements as enumerated under Section 5.0 of Revenue Regulations No. 11-2004, shall be submitted by the developer / dealer / supplier-vendor / pseudo-supplier to the RDOs / LTAD / ELTRD / LTDs having jurisdiction over the place of business of the said applicant;

10. Enrollment may be done before or after submission of the Sworn Declaration and complete documentary requirements. The approval/activation of the applicant's **Account Enrollment** shall be upon receipt of the Sworn Declaration and complete documentary requirements by the concerned RDO / LTAD / ELTRD / LTD. Account enrollment application shall be on a one (1) authorized user per Taxpayer Identification Number (TIN) basis, or one authorized user in behalf of multiple Branches, whichever is applicable/convenient to the taxpayer.

    Account enrollment is a web facility allowing users of eAccReg to create an account including those with manually-issued Machine Identification Number (MIN). It requires information to be provided to identify the taxpayer plus the desired username and password;

11. The concerned RDO / LTAD / ELTRD / LTD shall ensure the completeness of the required documents received which shall be collated in a docket and shall be transmitted to the NAB, through the Secretariat – Technical Working Group (TWG) from the ISG, prior to inspection / evaluation;

12. The following shall be observed by the TWG in the actual conduct of the inspection / evaluation:

    A. Inspect the machine/software requiring the applicant to present an actual systems demonstration of the system;

    B. Determine if the machine is compliant with the conditions set forth under Section 5.0 of RR No. 11-2004;

C. Determine if the machine issues a receipt/invoice with complete data requirements as provided in Section 5 of RR No. 10-2015; and

D. Use the Functional and Technical Evaluation/Appraisal Checklist of Sales Machines and/or Sales Receipting System Software as provided in Annex "E" of Revenue Memorandum Order (RMO) No. 10-2005.

13. The respective Heads of the NAB shall be responsible for the issuance of the Certificate of Accreditation/Notice of Denial; and

14. The list of accredited CRM / POS / other sales machines / receipting software shall be posted on the BIR website, including contact details of the developer / dealer / supplier-vendor / pseudo-supplier.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

H2